I claim:

1. A boot comprising an outer shell and a boot liner, wherein the boot liner is adapted to be disposed within the outer shell during use, and wherein the boot liner comprises:

an upper, a sole disposed beneath the upper, a toe box disposed in the forward portion of the upper and above the sole, a heel counter area disposed in the rearward portion of the upper, an cover disposed on the outside of the upper, a first layer of resilient material disposed within the outer cover, a second layer of resilient material disposed within said first layer of resilient material, and an inner lining disposed within said second layer of resilient material; and

a resilient pad disposed in the toe box, said resilient pad fixed between the outer cover and the inner lining of the toe box.

2. A boot as in claim 1 wherein the resilient pad comprises a mixture of styrene and 1,3-butadiene.

3. A boot as in claim 1 where the durometer value of the toe box as measured from the inner lining to the outer cover is about 14 (Shore A).

4. A boot as in claim 1 where the durometer value of the toe box as measured from the outer cover to the inner lining is about 18 (Shore A).

5. A boot as in claim 1, wherein said resilient pad is fixed in the toe box between the first layer of resilient material and the second layer of resilient material.

6. A boot as in claim 1 wherein said resilient pad is fixed in the toe box between the cover and the first layer of resilient material.

7. A boot as in claim 1, wherein said resilient pad is fixed in the toe box between the second layer of resilient material and the inner lining.

8. A boot as in claim 1, wherein said resilient pad is fixed outside the cover of the toe box of the boot liner.

9. A boot as in claim 1 further comprising:

a third layer of resilient material disposed between the first and second layers of resilient material, where said third layer of resilient material is further disposed in the rear portion of the boot; and,

a resilient heel pad disposed in the heel counter area, said resilient heel pad fixed between the outer cover and the inner lining.

10. A boot as in claim 9 wherein the resilient pad comprises a mixture of styrene and 1,3-butadiene.

11. A boot as in claim 9 where the durometer value of the heel counter area, as measured from the inner lining to the outer cover, is about 6 (Shore A).

12. A boot as in claim 9 where the durometer value of the heel counter area, as measured from the outer cover to the inner lining is about 48 (Shore A).

13. A boot as in claim 9, wherein said resilient heel pad is fixed between the first layer of resilient material and the outer cover.

14. A boot as in claim 9, wherein said resilient heel pad is fixed between the first layer of resilient material and the second layer of resilient material.

15. A boot as in claim 9, wherein said resilient heel pad is fixed between the second layer of resilient material and the third layer of resilient material.

16. A boot as in claim 9, wherein said resilient heel pad is fixed between the third layer of resilient material and the inner lining.

17. A boot as in claim 9, wherein said resilient heel pad is fixed outside the heel counter area.

18. A boot characterized by a sole and an upper, said upper further characterized by an instep area and a toe box located at the front of the upper forward of the instep area and having a rear boundary forward of the instep area, wherein the toe box area comprises:

a first layer of resilient material, a second layer of resilient material, and a gel pad disposed between the first layer of resilient material and the second layer of resilient material.

19. The boot of claim 18 wherein the gel pad is comprised of styrene butadiene rubber.

20. The boot of claim 18 wherein the gel pad does not extend substantially rearwardly of the toe box.

21. The boot of claim 18 wherein the gel pad extends rearwardly from the tip of the toe box and terminates at a point forward of the instep.

22. The boot of claim 18 wherein the durometer value of the toe box, as measured from the inside of the boot lining, is about 14.

23. A boot characterized by a sole and an upper, said upper further characterized by an ankle area, an arch area, an instep area, and a heel counter area located at the rear of the upper rearward of the ankle area and arch area, wherein the heel counter area comprises:

a first layer of resilient material and a second layer of resilient material, and a gel pad disposed between the first layer of resilient material and the second layer of resilient material.

24. The boot of claim 23 wherein the gel pad is comprised of styrene butadiene rubber.

25. The boot of claim 23 wherein the gel pad does not extend substantially forward of the heel counter area.

26. The boot of claim 23 wherein the gel pad extends forwardly from rear of the heel counter area and terminates at a point behind the arch area.

27. The boot of claim 23 wherein the durometer value of the heel counter area, as measured from the inside of the boot lining, is about 6.